

Class 23 Property Includes Aircraft requiring FAA registration and having a valid airworthiness certificate.

Uniform Fee:

Effective for the 2009 assessment year, Civil and Commercial aircraft are subject to a \$25 Uniform Fee paid to the Tax Commission upon registration or registration renewal. *

Registration Fee:

A registration fee of .4% (.004) of the Average Wholesale Value as listed in the Aircraft Bluebook Price Digest shall be paid to the Tax Commission upon registration or registration renewal. **

*Refer to Section 59-2-404 (1) (b) of the Utah Code Ann.

** Refer to Section 72-10-110 of the Uniform Aeronauticla Regulatory Act.

Aircraft with situs in Utah must maintain a current certificate of registration as required by Section 72-10-109 of the Utah Code. Registration and taxes are administered by the Tax Commission.